IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.38 OF 2005

The Commissioner of Central Excise,
Mumbai - III, Thane (W) 400 604 .. Appellant.
V/s.
M/s.Industrial Solvent &
Chemicals Ltd., Mumbai .. Respondent.

Mr.S.S. pakale with Mr.A.S. Rao for the appellant.

Mr.Prakash Shah i/b. PDS Legal for the respondent.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 18TH JANUARY, 2006.

P.C. :

1. Heard the learned counsel for the appellant and the respondent. Perused the order dated 1st February, 1996 passed by the Additional Commissioner of Central Excise wherein the Additional Commissioner has categorically observed that the requisite excise duty has already been paid and also the goods were actually utilized in the excisable finished product.

2. Aggrieved thereby, the appellant had preferred an appeal before the CESTAT who has concurred with the view of the Additional Commissioner of Central Excise and dismiss the appeal on 25th March, 2004.

3. In the aforesaid facts and circumstances of the matter, we do not find any substantial question of law in this appeal and the same stands dismissed.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)